#### **Lecture Plan**

Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa

Name of Faculty: Ms. Sneha S Gaonkar Subject: Accounts Executive II

Paper code: VOS507 Program: T.Y.B.VOC Division: -

Academic year: 2025-2026 Semester: V Total Lectures: 30

### **Course Objectives:**

To understand Concept of Income Tax Return, PAN and Registration, knowledge of Assessment Procedure, calculate Penalty and Refund and knowledge Presumptive tax.

#### Course Outcome: After completion of this course, the learners will be able to:

- 1. Over view of Income Tax Return and PAN and Registration
- 2. Acquiring knowledge in various Assessment Procedure and to calculate Penalty and Refund
- 3. Gaining knowledge on various features of Presumptive tax, Deduction calculation techniques learning and computation of total received income

## **Student Learning Outcome:** After completion of this course, the learners will be able to:

- 1. Over view of Income Tax Return and PAN and Registration
- 2. Acquiring knowledge in various Assessment Procedure and to calculate Penalty and Refund
- 3. Gaining knowledge on various features of Presumptive tax, Deduction calculation techniques learning and computation of total received income

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
JULY 2025							
	14/07/25	19/07/25		<b>Module 5: Deductions under Chapter VI A</b> Over view of Chapter VI A	Assignments, Tests, Case		
	21/07/25	26/07/25		Over view of Chapter VI A	Studies		
	28/07/25	31/07/25	08	Discuss the Deductions U/S 80C to 80U		Board	

AUGUST 2025	01/08/25	09/08/25		Discuss the Deductions U/S 80C to 80U  Module 6: Filing of Income Tax Return  Describe PAN	Income Tax including tax planning and management, Dr. H.C. Mehtotra, Dr.S.P.Goyal, 2025-26
	18/08/25	22/08/25		Describe PAN	Taxmann's Students' Guide To Income Tax & GST (2025-26)
	23/08/25	31/08/25		GANESH CHATURTHI BREAK	
					Taxation Laws – Income Tax AY 2025-26, Dr. Jyoti Rattan
	02/09/25	06/09/25		Explain steps of Income Tax Return	
	08/09/25	13/09/25		Explain steps of Income Tax Return	Systematic Approach to
	15/09/25	20/09/25	- 22	Discuss Assessment Procedure	Income Tax, Girish Ahuja and
	22/09/25	30/09/25		Discuss Assessment Procedure	Ravi Gupta, 2025-26
SEPTEMBER 2025					
	01/10/25	04/10/25		Narrate Interest and Penalty	
	06/10/25	11/10/25		Identify the Steps for Income Tax Refund	
	13/10/25	18/10/25	-	Explain Presumptive Tax.	
			-		
OCTOBER 2025					
	Componen	Max			

# Assessment Rubrics

Componen t	Max Marks
ISA 1	
ISA 2	
Practical	
Project	
Semester	
End Exam	